



Internal Audit

PERFORMANCE REPORT

FY 2017

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COUNTY AUDITOR | MESSAGE



YEAR IN REVIEW

As Maricopa County continues to strive for exceptional customer service, the Internal Audit Department is proud to provide key assessments on how public resources are used and managed. This report highlights some of the successes and significant work the department accomplished during fiscal year 2017, as well as some interesting aspects of our unique role.

ON THE HORIZON

As the new County Auditor, I'm excited about the future of the department and the opportunities we have to be a leader in the audit profession. While we are often cited as a model for internal auditing, we must continually strive for improvement and innovation. It is essential to recognize and anticipate changes affecting the County and ensure that our audit practices evolve to remain meaningful. We are excited for the year ahead as we implement some new initiatives aimed at reducing County risks. These initiatives will arm agencies with better tools to assess and reduce risks, while also enhancing our processes for identifying trends and anomalies on a continuous basis. These initiatives will result in:

- Increased risk awareness county-wide
- Frequent communication with agencies
- Identifying and sharing best practices

We embrace the opportunity to look at our audit practices from a fresh perspective in the coming year, with the determination to never stop asking “why” and to champion good ideas. With all we hope to accomplish, we also remain committed to developing our future leaders.

I want to thank our hard-working employees for another year of outstanding results and unwavering professionalism. I can say with absolute assurance, our department is made up of some of the most knowledgeable and dedicated audit professionals. It is my honor to lead this group, and I thank the Board of Supervisors and the residents of Maricopa County for allowing us all the opportunity to serve.

Michael McGee

Michael McGee
Maricopa County Auditor

WHAT WE DO

INTERNAL AUDIT

We are a team of professionals that provides independent and objective assessments designed to add value and improve the County's operations. We help the County accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes.

MISSION

Provide objective information on the County's system of internal controls to the Board of Supervisors so they can make informed decisions and protect the interests of County citizens.

VISION

Facilitate positive change throughout the County.

VALUE STATEMENT

Promote the effective, efficient, economical, and ethical use of public resources.

COUNTY-WIDE RISK ASSESSMENTS

Internal Audit prioritizes audit work by developing an annual audit plan using a county-wide risk assessment process. This process includes:

- Assessing outside and inside conditions that can impair the County's ability to achieve its key objectives and strategic goals.
- Considering oversight functions, financial impact, citizen impact, recent changes, and other factors.
- Reviewing the County's operational organization, policies, financial data, and other information.

Once completed, we present an annual audit plan and risk assessment report to the Board of Supervisors and the Citizens' Audit Advisory Committee for approval.

PERFORMANCE AUDITS

Our performance audits provide objective analysis of County operations. As part of these audits, we:

- Examine agencies, programs, and processes for compliance with laws, regulations, and policies.
- Assess whether systems are in place to ensure program effectiveness, economy, and efficiency.
- Identify opportunities to adapt best practices.
- Issue audit reports with findings and recommendations for improvement.

WHAT WE DO

- CONTINUED -

COUNTY-WIDE AUDITS

County-wide audits focus on areas or transactions that cross agency boundaries, providing broader coverage with fewer resources. Examples include audits of procurement, travel, and network security.

CONTRACT AUDITS

The County spends hundreds of millions of dollars annually on contracts. We regularly audit contracts due to the risk of improper payments and/or lost revenues if contracts are not properly monitored. In fiscal years 2006 through 2017, we identified over \$12 million in recoveries, savings, and cost avoidance.

AUDIT FOLLOW-UP

On a regular basis, we perform follow-up procedures to determine if recommendations for improvements are implemented and sustained. These procedures include site visits, interviews, phone calls, documentation reviews, etc. We work closely with County leadership to help ensure that changes are meaningful and successful.

SHERIFF'S OFFICE (MCSO)

MCSO is the largest operation in the County with 15% (\$357 million) of the County's fiscal year 2017 (FY17) budget and 27% of its employees. To address this unique operation, specialized law enforcement auditors are assigned to MCSO.

INFORMATION TECHNOLOGY AUDITS

County agencies are becoming more reliant on information technology (IT) to provide efficiency. Advancements in technologies present opportunities but also create growing concerns over data security, confidentiality, and privacy. To address these concerns, Internal Audit has specialized IT auditors that perform assessments of system internal controls and more.

CITIZENS FINANCIAL CONDITION REPORT

Each year, we prepare a report highlighting the financial strength of the County. This award-winning report provides graphical information on key financial indicators, such as financial ratios, trends, and comparisons. For award information, see page 10.

SPECIAL REQUESTS

We provide specialized auditing and consulting services in addition to those identified on the Board-approved annual audit plan. We carefully evaluate each special request to weigh its benefits and impact on resources.

Visit [our website](#) to read our department charter.

INDEPENDENCE

Maricopa County Board of Supervisors



Denny Barney
District I
(Chairman)



Steve Chucri
District II



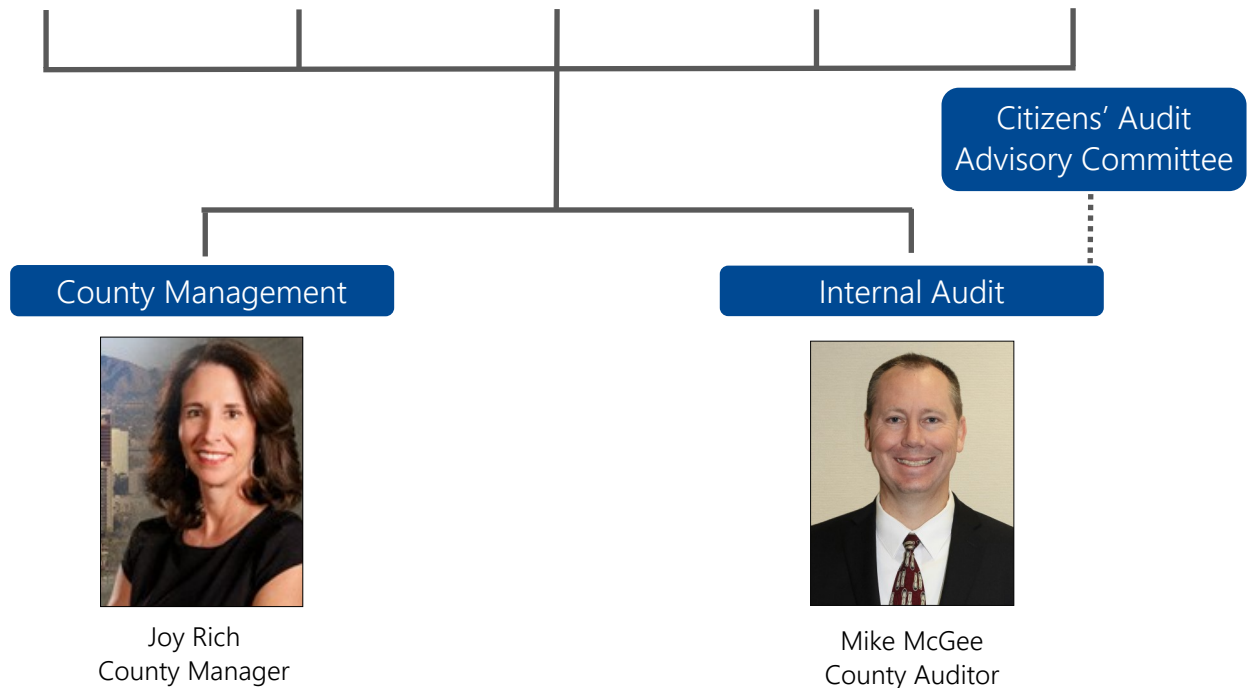
Bill Gates
District III



Clint Hickman
District IV



Steve Gallardo
District V



Internal Audit reports directly to the Board of Supervisors. This organizational structure provides assurance that County officials cannot unduly influence the nature or scope of the audit work, and gives the Board a direct line of communication with Internal Audit.

Prior to beginning an audit, auditors are required to sign Qualifications and Independence Statements certifying they have no personal impairments to their independence. Auditor independence is also confirmed during regularly scheduled team meetings. If auditor independence or objectivity is impaired in fact or appearance, the details of the impairment must be disclosed.

ADVISORY COMMITTEE

Citizens' Audit Advisory Committee Members Provide Oversight



Ryan Wimmer
District I (Chairman)



Dawn von Epp
District II



Barbara Coppage
District III



Ramon Ramirez
District IV



Joseph Losada
District V



Shelby Scharbach
Assistant County Manager



Andrea Cummings
Attorney's Office



Mike McGee
County Auditor



Jay Zsorey
Office of the Auditor General

The Board-appointed Citizens' Audit Advisory Committee assists the Board with its oversight responsibilities by reviewing and commenting on the County's financial information, audit process, audit reports, and other audit-related matters. The Committee also reviews significant audit findings, changes to the audit plan, Internal Audit's overall performance, and more.

Visit our website for a list of all [Duties and Powers](#) and [Committee Member Biographies](#).

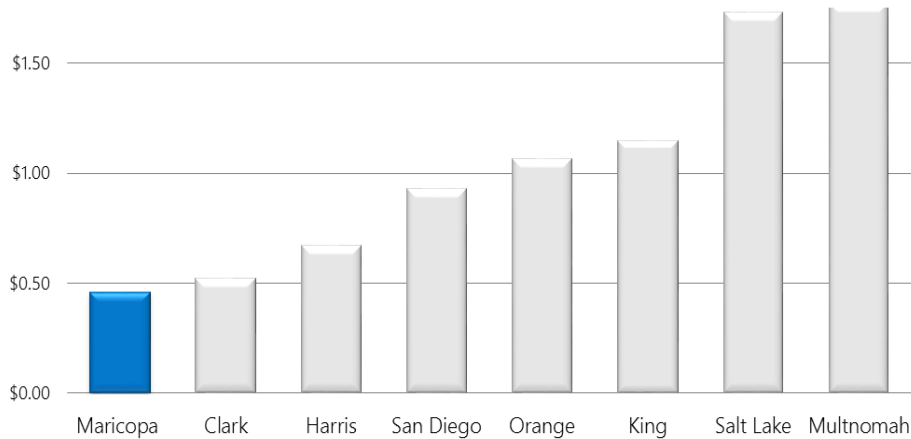


Ramon Ramirez, 2016 Chairman, receives a plaque for his service from Ryan Wimmer, incoming 2017 Chairman, and Ross Tate (retired County Auditor).

BENCHMARKS

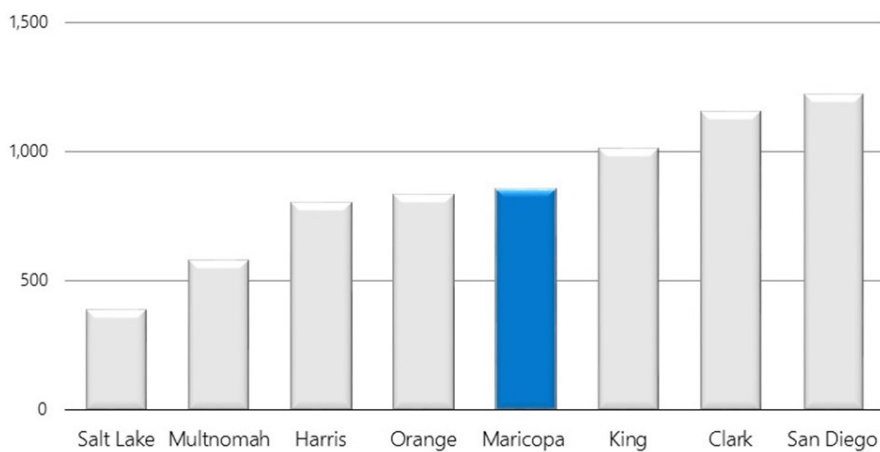
Benchmarks were chosen from Western U.S. counties that share Maricopa's attributes of large geographic size and the existence of at least one major urban center.

AUDIT DOLLARS BUDGETED PER COUNTY RESIDENT



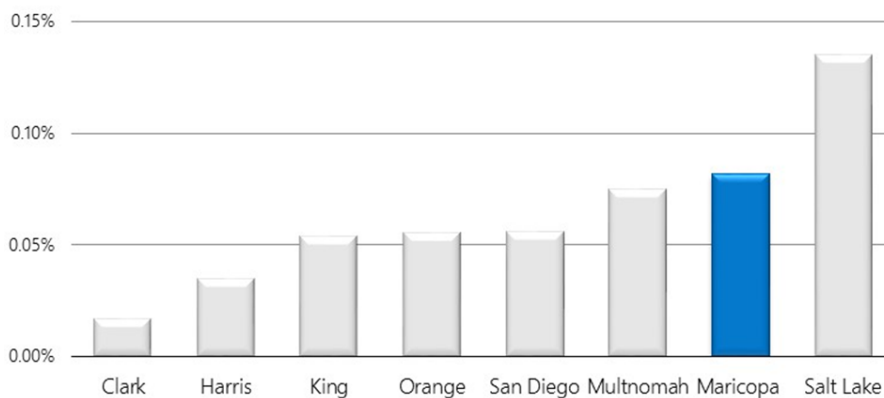
Our resources are utilized effectively and efficiently. Maricopa County budgeted only 46¢ per resident on internal auditing in FY17, which is 59% less than the average spent by seven comparable counties.

COUNTY EMPLOYEES PER AUDITOR



Our staffing level is the right size for our County size. We employed 16.75 full-time equivalent auditors in FY17; that is, 853 County employees per auditor. Seven comparable counties averaged 852 county employees per auditor.

AUDIT AS PERCENT OF COUNTY BUDGET



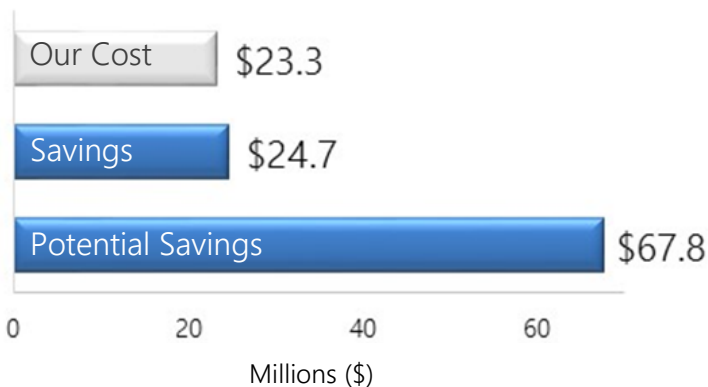
Our budget comprised .08% of the total County budget in FY17. Other counties may provide expanded services — such as airports, utilities, and municipal services — that Maricopa County does not provide. This results in their audit budget making up a smaller percentage of their overall budget, which affects comparability.

VALUE & QUALITY

VALUE

A robust internal audit department adds value in a variety of ways. One way is through deterring costly activities such as fraud, waste, noncompliance, etc. Another way is by facilitating positive and efficient changes. While it is difficult to measure intangible value, audit work also produces real savings that are measureable. Examples include identifying improper contractual payments and uncollected revenues. A summary of our measured savings is presented below.

NET SAVINGS SINCE 2002



Over the past 15 years, we have generated \$24.7 million in actual savings and \$67.8 million in potential savings to the County. Considering our \$23.3 million in budgeted costs, we created a net actual savings of \$1.4 million, and a net potential savings of \$44.5 million.

ANNUAL COST COMPARISON



FY17 audit work would have cost more than twice as much if external auditors had been used instead of Internal Audit staff.

QUALITY ASSURANCE AND IMPROVEMENT PROGRAM

Our quality assurance program assesses the efficiency and effectiveness of our operations, in accordance with the International Standards for the Professional Practice of Internal Auditing (Standards).

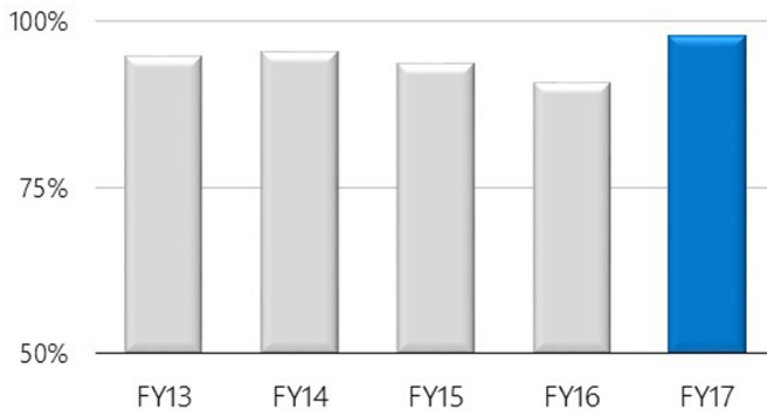
Conformance to these Standards and the Code of Ethics is verified by:

- Periodic self-assessments – During FY17, we reviewed 11% of audit projects and found no significant deficiencies.
- External assessments – During FY17, representatives from the Association of Local Government Auditors conducted a review of our internal quality control system to provide reasonable assurance of conformance with the Standards. There were no findings.

PERFORMANCE MEASURES

Performance goals are designed with the Board of Supervisors and County citizens in mind. Our primary measures focus on the County's satisfaction with our work, completion of projects on our annual audit plan, and the proportion of our recommendations that the agencies implement.

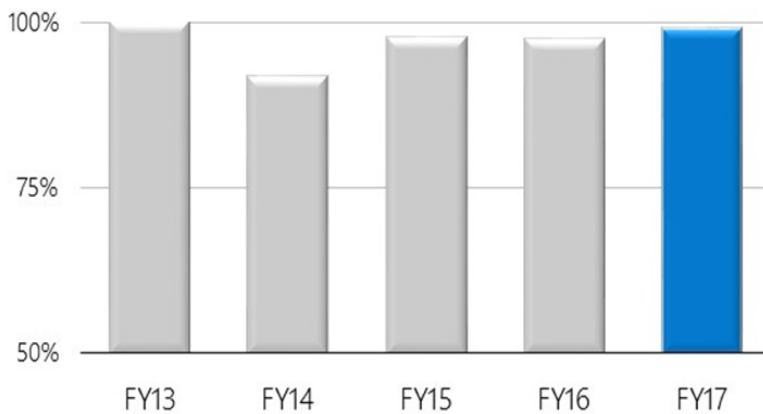
RECOMMENDATIONS IMPLEMENTED



Our goal is to facilitate the implementation of 95% of our recommendations for improvement within three years of being reported.

328 of 335 (98%) recommendations have been implemented within three years.

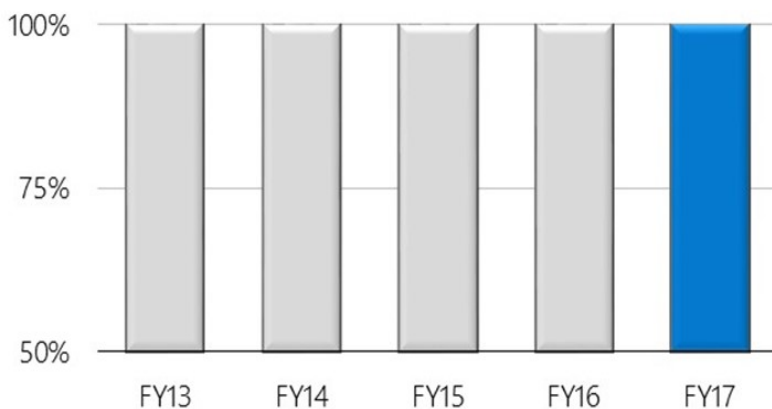
COUNTY SATISFACTION



Our goal is to achieve 90% satisfaction from the county manager, deputy and assistant county managers, and agency directors with each audit report. We reached 99%.

We are also proud to report that the Board of Supervisors' satisfaction was 100%.

AUDIT PLAN COMPLETION



Our goal is to complete 100% of the Board-approved audit plan and report this information to the Board no later than 180 days after fiscal year-end.

We completed all 26 projects on time in FY17.

SELECTED AUDIT HIGHLIGHTS

Visit our website for a complete list of [Audit Reports](#)

ANIMAL CARE & CONTROL

- Licensing customers report high satisfaction

As a result of our audit, Animal Care & Control will:

- Review follow-up procedures for incomplete dog license applications
- Monitor compliance with rabies vaccination reporting requirements
- Strengthen controls over cash handling and fee waivers
- Strengthen animal inventory management controls

CELLULAR DEVICE MANAGEMENT

(COUNTY-WIDE)

As a result of our audit, the County will:

- Cancel 1,027 unneeded lines, for an annual savings of \$471,757
- Review quarterly reports to identify cellular lines with little or no usage
- Analyze optimization reports to identify more cost-effective rate plans
- Strengthen controls for authorizing users and approving invoices
- Perform periodic audits for compliance

ENVIRONMENTAL SERVICES

- Comprehensive inspections of food establishments are performed as required

As a result of our audit, Environmental Services will:

- Establish written policies and procedures for mosquito control
- Develop procedures to improve swimming pool inspection intervals

JUVENILE PROBATION

As a result of our audit, Juvenile Probation will:

- Enhance suicide screening and prevention procedures
- Improve vulnerability assessments for the Prison Rape Elimination Act and strengthen unannounced security rounds
- Implement procedures to monitor response times for counseling services
- Enhance controls over medications

SHERIFF'S OFFICE

- Patrol is responding to service calls, as required
- Use of force and body-worn camera policies align with laws and industry standards

As a result of our audit, the Sheriff's Office will:

- Establish procedures to measure demand for services to align resources accordingly
- Improve procedures for managing body-worn camera videos and tracking equipment
- Improve procedures for managing and reviewing use-of-force incidents
- Revise its off-duty employment policy

SUPERIOR COURT

- Controls over contracts and pricing were adequate
- Travel, training, and mileage expenditures were adequately supported with minor exceptions
- IT governance process was effective

As a result of our audit, Superior Court will:

- Strengthen controls over gift card purchases
- Strengthen IT controls over passwords, user account management, and security awareness
- Prepare a disaster recovery plan



AWARD FOR ANNUAL FINANCIAL REPORTING

Chairman Denny Barney congratulates Internal Audit



**AWARD for OUTSTANDING
ACHIEVEMENT**
**Popular Annual
Financial Reporting**

For the eighth consecutive year, the Government Finance Officers Association (GFOA) of the United States and Canada has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Maricopa County Internal Audit for its *Citizens Financial Condition Report* for the fiscal year ended June 30, 2016.

The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

GFOA is a professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906.

Visit our website for our award-winning [Citizens Financial Condition Reports](#).

RECOGNITION

**“Excellent report, great findings
and recommendations”**

**“Thank you very
much, ladies! Your
observations have
helped us
tighten our
procedures –
which will
hopefully save the
taxpayers some
money.”**

**“Thank you.
This is
extremely
helpful for us
as we move
forward.”**

**“Thanks for your
efforts on it and how
your work makes
us better as a
department. We
appreciate it.”**

**“Thank you for your
patience and
professionalism
throughout our audit. Your
suggestions have assisted
us in being better stewards
of County funds. And
somehow, you and Jenny
made the process
virtually painless!!”**

**“Lots of good
recommendations for
important service areas.”**

**“Staff from the Audit Department were
great to work with and took the time to
understand operational perspectives of the job
tasks and environment.”**

**“Great work, while at the same
time discouraging as to the sheer
number of unused lines.”**

**“I enjoyed working with the audit team.
They were very professional and
easy to work with. Their
recommendations on how we could do
things better was very much
appreciated.”**

**“We appreciate all of your and
your team’s hard work on the
cellular devices audit.”**

...I very much appreciate Mike McGee's work on AGA's [Internal Controls Tool](#)... The work group relied tremendously on his thoroughness and judgment - along with his willingness to roll up his sleeves and get the job done....



Ann M. Ebberts
Chief Executive Officer, AGA

Big thanks to the Annual Report Project Team:

Carla Harris, Audit Supervisor, CPA, CIA, CFE

Kimmie Wong, Senior Auditor, MPA, CLEA

Hilary Munger, Internal Auditor, MPA

PROFESSIONAL OUTREACH

ALGA NATIONAL CONFERENCE PRESENTATION

Where did it go? Auditing Property and Evidence Management

Handling property and evidence involves many risks universal to any organization with a law enforcement function. The presentation discussed these risks and how to address them during an audit. Speakers shared their experiences on: 1) chain of custody, 2) evidence packaging, 3) evidence tracking, 4) weapons management, and 5) evidence diversion.



PROFESSIONAL ORGANIZATION MEMBERSHIPS

American Institute of Certified Public Accountants (AICPA)

Arizona Society of Certified Public Accountants (ASCPA)

Association of Certified Fraud Examiners (ACFE – National and Arizona Chapter)

Association of Government Accountants (AGA)

Association of Local Government Auditors (ALGA)

Information Systems Audit and Control Association (ISACA – National and Phoenix Chapter)

Institute of Internal Auditors (IIA – National and Phoenix Chapter)

Institute of Management Accountants (IMA)

STAFF QUALIFICATIONS

On average our staff has 20 years of audit & relevant work experience

Our staff has extensive familiarity with professional auditing standards, methods, and techniques, as well as specialized training in information systems, business and government management, accounting, and fraud detection and deterrence.

Our staff holds 55 professional certifications and advanced degrees, as shown to the right.

Additionally, most participate in a variety of professional organizations. Many also serve in leadership positions as committee chairs and governing board members.

NUMBER OF CERTIFICATIONS & ADVANCED DEGREES

Certified Internal Auditor (CIA)	9
Certified Government Auditing Professional (CGAP)	7
Certified Fraud Examiner (CFE)	7
IT Service Management (ITIL)	4
Certified Public Accountant (CPA)	4
Certified Information Systems Auditor (CISA)	3
Certification in Risk Management Assurance (CRMA)	3
Master of Public Administration Degree (MPA)	3
Master of Business Administration Degree (MBA)	2
Certificate in Executive Leadership	1
Certification in Quality Assessment Program Accreditation	1
Certified ACL Data Analyst (ACDA)	1
Certified Government Financial Manager (CGFM)	1
Certified in Risk and Information Systems Control (CRISC)	1
Certified Information Technology Professional (CITP)	1
Certified Management Accountant (CMA)	1
ISO/IEC 20000 Foundation	1
Juris Doctor (JD)	1
Master of Accountancy Degree (MACC)	1
Master of Education (MEd)	1
Master of Laws (LLM)	1
Master of Science in Information Management (MSIM)	1
TOTAL	55

CONGRATULATIONS

Kenton Schaben received the Certified Fraud Examiner credential.

STAFF BIOGRAPHIES



MIKE MCGEE, COUNTY AUDITOR

Mr. McGee is a Certified Public Accountant with a career in auditing and administration in both the public and private sectors. His experience includes over 14 years in management and senior management positions. Prior to joining Maricopa County, Mike served the State of Arizona as the Statewide Internal Audit Manager. He attended Arizona State University where he received his bachelor's degree in accounting and later graduated from Texas A&M University with a master's in business administration.



CARLA HARRIS, AUDIT MANAGER

Ms. Harris is a Certified Public Accountant, Certified Internal Auditor, and Certified Fraud Examiner. She has a bachelor's degree in business administration with a major in accounting. Ms. Harris has more than 20 years of experience in internal auditing and accounting. She is a former board member and training director for the Arizona Chapter of the Association of Certified Fraud Examiners, and is a member of the National Chapter of the Association of Certified Fraud Examiners, Institute of Internal Auditors, and Association of Local Government Auditors.



STELLA J. FUSARO, AUDIT MANAGER

Ms. Fusaro is a Certified Internal Auditor, Certified Government Auditing Professional, Certified Fraud Examiner, and is Certified in Risk Management Assurance. She has a bachelor's degree in business administration with an accounting concentration from California State University, Fullerton, and she has over 25 years of auditing experience. She is a member of the Institute of Internal Auditors, Association of Certified Fraud Examiners, and Association of Local Government Auditors.



PATRA E. CARROLL, INFORMATION TECHNOLOGY AUDIT SUPERVISOR

Ms. Carroll is a Certified Public Accountant, Certified Internal Auditor, Certified Information Systems Auditor, Certified in Risk and Information Systems Control, and Certified Information Technology Professional with 20 years of public sector performance and IT auditing experience. She is ITIL v3 Foundation and ISO 20000 Foundation certified. Ms. Carroll has a master's degree in information management from the Arizona State University W.P. Carey School of Business.



KIMMIE WONG, SENIOR AUDITOR

Ms. Wong is a Certified Law Enforcement Auditor. She has a bachelor's degree in business administrative services from Arizona State University and a master's degree in public administration from Western International University. She has a business background, professional internal auditing experience, and supervisory experience. Ms. Wong is a member of the Association of Local Government Auditors, Arizona Chapter of Certified Fraud Examiners, and Institute of Internal Auditors.



JENNY M. CHAN, SENIOR AUDITOR

Ms. Chan is a Certified Internal Auditor and Certified Government Auditing Professional, with 10 years of professional internal auditing experience. She started as an Internal Audit intern in May of 2007 and became a staff auditor in October of 2007. She has a bachelor's degree in accountancy and computer information systems from the W.P. Carey School of Business at Arizona State University. Ms. Chan is a member of the Institute of Internal Auditors, Association of Local Government Auditors, and Arizona Chapter of Certified Fraud Examiners.



DAN GRIEDL, SENIOR AUDITOR

Mr. Griedl is a Certified Public Accountant and a Certified Internal Auditor. He has a bachelor of business administration degree majoring in accounting from the University of Wisconsin-Oshkosh, with over 30 years of audit experience. He was a consultant on a large contract compliance and cost recovery project. He has experience in aerospace, public utilities, oil and gas, real estate investments, securities, and public accounting. Mr. Griedl is a member of the Institute of Internal Auditors and is a Past President of the Phoenix Chapter of the Institute of Internal Auditors.



TIMOTHY LOCKINGER, SENIOR AUDITOR

Mr. Lockinger joined Internal Audit in May 2015. He has a bachelor's degree from the University of Nevada, Las Vegas in business administration. He has over 30 years of progressive accounting and supervisory experience within the highly regulated gaming industry. He is also experienced in the analysis and development of systems of internal controls. Mr. Lockinger is a member of the Association of Local Government Auditors, Institute of Internal Auditors, and Arizona Chapter of Certified Fraud Examiners.



MEGAN M. MCPHERSON, SENIOR AUDITOR

Ms. McPherson graduated from the W.P. Carey School of Business at Arizona State University with a bachelor's degree in finance, and holds a master's degree in teaching economics and business. She began her audit career with Wells Fargo Bank and has eight years of professional internal auditing experience. She is a member of the Institute of Internal Auditors, Association of Local Government Auditors, and Association of Certified Fraud Examiners; and is currently pursuing certification as a Certified Internal Auditor. She also teaches an accounting course at a local community college.



KENTON SCHABEN, SENIOR AUDITOR

Mr. Schaben is a Certified Fraud Examiner who joined Internal Audit in May 2015. He graduated cum laude from the W.P. Carey School of Business at Arizona State University with a bachelor's degree in finance. He has two years of professional experience as an auditor in the private sector, and prior to that worked in finance for three years at a large financial institution. Mr. Schaben is a member of the Association of Local Government Auditors, Institute of Internal Auditors, and the Association of Certified Fraud Examiners.



SUSAN ADAMS, SENIOR INFORMATION TECHNOLOGY AUDITOR

Ms. Adams is a Certified Information Systems Auditor and a Certified Law Enforcement Auditor. She has a bachelor's degree in accounting from Utah State University and a master's degree in business administration from the University of Utah. She has 23 years of professional auditing experience, with 19 years as an information systems auditor. Ms. Adams is a member of ISACA, the Association of Local Government Auditors, and the Institute of Internal Auditors.



SCOTT JARRETT, SENIOR LAW ENFORCEMENT AUDITOR

Mr. Jarrett is a Certified Internal Auditor, Certified Government Auditing Professional, Certified Fraud Examiner, and is certified in ITIL v3 Foundation. He has a bachelor's degree in accounting from Arizona State University. He served four years in the United States Coast Guard and has 11 years of professional internal auditing experience. Mr. Jarrett is a member of the Institute of Internal Auditors, International Law Enforcement Auditors Association, and Association of Local Government Auditors.



STACY ABERILLA, SENIOR LAW ENFORCEMENT AUDITOR

Ms. Aberilla is a Certified Government Auditing Professional. She holds a master's degree in public administration from the Arizona State University School of Public Affairs where she was a member of the Pi Alpha Alpha national honor society. She graduated from ASU magna cum laude with a bachelor's degree in sociology and minor in women's studies. She is a member of the Association of Local Government Auditors, International Law Enforcement Auditors Association, and Institute of Internal Auditors.



JENNIFER SIGÜENZA, SENIOR LAW ENFORCEMENT AUDITOR

Ms. Sigüenza is a Certified Public Accountant with over eight years of professional audit experience. She joined Internal Audit in February 2014 after five years in public accounting as an external auditor. She graduated from the W.P. Carey School of Business at Arizona State University with bachelor's and master's degrees in accounting. She is a member of the Arizona Society of CPAs, Institute of Internal Auditors, International Law Enforcement Auditors Association, and Association of Local Government Auditors.



BRIAN NESVIG, SENIOR LAW ENFORCEMENT AUDITOR

Mr. Nesvig is a Certified Fraud Examiner who joined Internal Audit in August 2016. Prior to Maricopa County, he gained more than five years of internal auditing experience, including time in both the public (San Diego County) and private (Target Corporation & Honeywell International) sectors. He has a juris doctor, a master of laws in taxation from the University of San Diego School of Law, and a bachelor's degree in economics from St. Olaf College. Mr. Nesvig is a member of the Institute of Internal Auditors and the Association of Local Government Auditors.



HILARY MUNGER, INTERNAL AUDITOR

Ms. Munger joined Internal Audit in June 2017. She graduated from Brigham Young University with a bachelor's degree in Anthropology, Latin American Studies, and International Development. She has four cumulative years of experience as a program director with three international development organizations. Just before relocating to Phoenix, she completed a master's degree in public administration at the Marriott School of Management's Romney Institute of Public Management.



DEE FARLEY, EXECUTIVE ASSISTANT

Ms. Farley, native of Chicago, IL, relocated to Arizona in 2017 and soon after joined Internal Audit. She has a bachelor's degree in healthcare administration from the University of Phoenix. Ms. Farley is a polished, professional administrative and customer service specialist, offering more than 15 years of experience providing support in insurance, healthcare, and government industries.

EXITING STAFF – THANK YOU FOR YOUR SERVICE!



ROSS L. TATE, COUNTY AUDITOR

Mr. Tate is a Certified Internal Auditor, Certified Management Accountant, Certified Government Auditing Professional, Certified Government Financial Manager, and Certified Fraud Examiner. He has a bachelor's degree from Brigham Young University in business operations and systems analysis. Mr. Tate joined Internal Audit in 1989 and was the County Auditor from 1994 to 2017. He is a past president of the Association of Local Government Auditors. He is a member of the Institute of Internal Auditors, and is a Governing Board member for the Phoenix Chapter.



TONI SAGE, AUDIT MANAGER

Ms. Sage is a Certified Internal Auditor, Certified Government Auditing Professional, and is Certified in Risk Management Assurance. She has a bachelor's degree in psychology from the City University of New York and an MBA from Fairleigh Dickinson University. Ms. Sage has 10 years of law enforcement, performance, and IT auditing experience at Maricopa County and 13 years of IT management experience in the private sector. She is a member of the Institute of Internal Auditors and the Association of Local Government Auditors.



CHRISTINA BLACK, AUDIT SUPERVISOR

Ms. Black is a Certified Internal Auditor, Certified Government Auditing Professional, Certified Law Enforcement Auditor, and is Certified in Risk Management Assurance. She has over 19 years of professional internal audit experience and 10 years of accounting and auditing experience. She has a bachelor's degree in accounting from Missouri Western State College. Ms. Black is a member of the Institute of Internal Auditors, Association of Certified Fraud Examiners, and Association of Local Government Auditors.



LISA SCOTT, SENIOR DATA ANALYST

Ms. Scott is a Certified Information Systems Auditor, Certified ACL Data Analyst, Certified Law Enforcement Auditor, Certified Fraud Examiner, and is certified in ITIL v3 Foundation. She has a bachelor's degree in computer science from Jacksonville State University and a post-baccalaureate certificate in accountancy from Arizona State University. Ms. Scott is a member of the Association of Local Government Auditors, Association of Certified Fraud Examiners, and Information Systems Audit and Control Association.



WENDY THIELE, EXECUTIVE ASSISTANT

Ms. Thiele joined Internal Audit in December 2006. Prior to relocating to Phoenix, she performed medical chart audits for a major healthcare system in Milwaukee, WI. She has 16 years of experience in internal auditing. She also has experience in human resources and home health care within a hospital setting. Ms. Thiele is a member of the Arizona Chapter of the Association of Certified Fraud Examiners and has attended numerous auditing conferences and seminars, which has contributed to her overall knowledge of the audit process.